

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Shelbyville Central Schools (7365)

| 1006 Category | Account | FY 1997 | FY 2006 | FY 2007 | 10 Year Increase | 1 Year Increase |
|-------------------------------------------|------------------------------------------------------|---------------------|---------------------|---------------------|------------------|-----------------|
| Student Academic Achievement | | | | | | |
| | 11050 Full Day Kindergarten | \$0 | \$165,725 | \$203,557 | n/a | 23% |
| | 11100 Elementary | \$3,559,536 | \$5,486,476 | \$5,806,182 | 63% | 6% |
| | 11200 Middle/Junior High | \$1,957,090 | \$2,579,491 | \$2,659,230 | 36% | 3% |
| | 11300 High School | \$2,097,890 | \$2,789,399 | \$2,702,753 | 29% | -3% |
| | 11355 Academic Honors - High Ability Student Program | \$0 | \$46,297 | \$82,470 | n/a | 78% |
| | 11470 Business Education | \$9,100 | \$0 | \$0 | -100% | n/a |
| | 11510 Cooperative Education | \$16,261 | \$0 | \$0 | -100% | n/a |
| | 11910 Competency Testing | \$7,944 | \$29,325 | \$3,355 | -58% | -89% |
| | 12100 Gifted and Talented | \$66,187 | \$74,008 | \$69,151 | 4% | -7% |
| | 12520 Compensatory | \$0 | \$14,835 | \$24,900 | n/a | 68% |
| | 12610 Learning Disability - Full Time | \$79,573 | \$404,082 | \$441,240 | 455% | 9% |
| | 12710 Equal Opportunity At Risk | \$80,176 | \$160,617 | \$170,004 | 112% | 6% |
| | 12810 Special Education Preschool | \$0 | \$0 | \$30 | n/a | n/a |
| | 13600 Special Interest Programs | \$4,146 | \$7,412 | \$5,558 | 34% | -25% |
| | 13900 Other Adult/Continuing Ed Programs | \$1,214 | \$1,871 | \$1,902 | 57% | 2% |
| | 14100 Elementary | \$0 | \$0 | \$0 | n/a | n/a |
| | 14300 High School | \$41,947 | \$47,253 | \$7,362 | -82% | -84% |
| | 16100 Remediation Testing | \$56,712 | \$105,025 | \$116,106 | 105% | 11% |
| | 16200 Preventive Remediation | \$25,283 | \$0 | \$0 | -100% | n/a |
| | 22220 School Library | \$125,548 | \$210,945 | \$193,367 | 54% | -8% |
| | 22230 Audiovisual | \$6,778 | \$2,530 | \$4,438 | -35% | 75% |
| | 24100 Office of the Principal Services | \$842,994 | \$1,045,546 | \$1,102,967 | 31% | 5% |
| | 25810 Direction of Rental Services | \$800 | \$0 | \$0 | -100% | n/a |
| | 25820 Textbooks and Repairs | \$274,191 | \$306,994 | \$205,357 | -25% | -33% |
| | 26497 Teachers Retirement Fund | \$311,840 | \$673,239 | \$723,218 | 132% | 7% |
| | 41100 Transfer Tuition | \$6,406 | \$6,340 | \$0 | -100% | -100% |
| | 41300 Area Vocational Schools | \$481,883 | \$656,809 | \$770,791 | 60% | 17% |
| | 41400 Joint Services and Supply | \$1,268,100 | \$2,023,622 | \$2,151,041 | 70% | 6% |
| | 41900 Other | \$109,867 | \$0 | \$0 | -100% | n/a |
| Student Academic Achievement Total | | \$11,431,462 | \$16,837,839 | \$17,444,981 | 53% | 4% |
| Student Instructional Support | | | | | | |
| | 21220 Counseling Services | \$233,473 | \$201,922 | \$244,559 | 5% | 21% |
| | 21340 Nurse Services | \$67,873 | \$148,655 | \$166,676 | 146% | 12% |
| | 22110 Service Area Direction | \$42,050 | \$47,565 | \$44,603 | 6% | -6% |
| | 22120 Instruction & Curriculum Development | \$50 | \$0 | \$0 | -100% | n/a |
| | 22130 Instructional Staff Training Services | \$0 | \$30,948 | \$10,529 | n/a | -66% |
| | 23110 Service Area Direction | \$3,892 | \$18,380 | \$16,186 | 316% | -12% |
| | 23120 Service Area Assistants | \$41,589 | \$108,902 | \$123,746 | 198% | 14% |

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|--------------------------------------------|-----------------------------------------------|------------------|--------------------|--------------------|------------------|-----------------|
| | 23190 Other Governing Body Services | \$8,515 | \$8,637 | \$15,536 | 82% | 80% |
| | 23210 Office of the Superintendent | \$150,708 | \$310,308 | \$358,044 | 138% | 15% |
| | 23220 Community Relations | \$1,266 | \$2,168 | \$2,716 | 114% | 25% |
| | 23290 Other Executive Administrative Services | \$0 | \$48 | \$0 | n/a | -100% |
| | 24900 Other Support Services - School Admin. | \$0 | \$48,790 | \$25,124 | n/a | -49% |
| | 26450 Health Services | \$0 | \$3,800 | \$3,914 | n/a | 3% |
| | 26710 Technology Support and Maintenance | \$0 | \$282,813 | \$708,446 | n/a | 150% |
| Student Instructional Support Total | | \$549,416 | \$1,212,935 | \$1,720,078 | 213% | 42% |
| Overhead and Operational | | | | | | |
| | 23150 Legal Services | \$12,464 | \$22,185 | \$18,528 | 49% | -16% |
| | 23160 Promotion Expenses | \$0 | \$623 | \$464 | n/a | -26% |
| | 25240 Payroll Services | \$29,869 | \$39,414 | \$40,573 | 36% | 3% |
| | 25270 Property Accounting | \$2,940 | \$9,240 | \$0 | -100% | -100% |
| | 25291 Refund of Revenue | \$11,900 | \$7,973 | \$23,445 | 97% | 194% |
| | 25295 Bank Service Charge | \$2 | \$102 | \$267 | > 500% | 161% |
| | 25296 Cash Change | \$265 | \$2,050 | \$2,050 | > 500% | 0% |
| | 25299 Other | \$0 | \$26 | \$190 | n/a | > 500% |
| | 25360 Rent of Buildings & Equipment | \$21,614 | \$89,962 | \$108,262 | 401% | 20% |
| | 25420 Maintenance of Buildings | \$1,633,427 | \$2,435,641 | \$2,508,052 | 54% | 3% |
| | 25440 Maintenance of Equipment | \$128,638 | \$499,511 | \$565,641 | 340% | 13% |
| | 25450 Vehicle Maintenance (other than buses) | \$13,549 | \$19,083 | \$23,345 | 72% | 22% |
| | 25460 Security Services | \$3,240 | \$3,444 | \$3,312 | 2% | -4% |
| | 25470 Insurance (other than buses) | \$80,461 | \$187,819 | \$137,442 | 71% | -27% |
| | 25510 Service Area Direction | \$105,853 | \$71,639 | \$97,625 | -8% | 36% |
| | 25520 Vehicle Operation | \$201,450 | \$456,828 | \$498,397 | 147% | 9% |
| | 25530 Monitoring Services | \$8,313 | \$5,522 | \$3,271 | -61% | -41% |
| | 25540 Vehicle Servicing and Maintenance | \$44,608 | \$77,421 | \$75,922 | 70% | -2% |
| | 25550 Purchase of School Buses | \$159,260 | \$87,416 | \$61,314 | -62% | -30% |
| | 25560 Insurance on Buses | \$10,607 | \$39,827 | \$31,539 | 197% | -21% |
| | 25580 Contracted Transportation Services | \$459,702 | \$651,331 | \$662,296 | 44% | 2% |
| | 25590 Other Pupil Transportation Services | \$37,429 | \$84,872 | \$22,456 | -40% | -74% |
| | 25610 Service Area Direction | \$33,543 | \$65,589 | \$87,988 | 162% | 34% |
| | 25620 Food Preparation and Dispensing | \$434,426 | \$559,418 | \$605,189 | 39% | 8% |
| | 25630 Food Delivery | \$13,131 | \$4,182 | \$2,022 | -85% | -52% |
| | 25640 Food Purchases | \$493,970 | \$691,252 | \$880,013 | 78% | 27% |
| | 25690 Other Food Services | \$1,345 | \$509 | \$451 | -66% | -11% |
| | 25720 Purchasing | -\$8,902 | \$2,475 | -\$4,010 | n/a | -262% |
| | 26495 Official Bonds | \$1,203 | \$1,130 | \$1,130 | -6% | 0% |
| | 31000 Direction of Community Services | \$27,596 | \$6,659 | \$6,146 | -78% | -8% |

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|---------------------------------------|------------------------------------------------------|--------------------|--------------------|---------------------|------------------|-----------------|
| | 34000 Athletic Coaches | \$186,862 | \$364,874 | \$383,964 | 105% | 5% |
| | 39100 High School Band Uniforms | \$0 | \$0 | \$0 | n/a | n/a |
| | 52200 Temporary Loans, INTEREST ON DEBT | \$0 | \$49,756 | \$0 | n/a | -100% |
| Overhead and Operational Total | | \$4,148,763 | \$6,537,772 | \$6,847,288 | 65% | 5% |
| Nonoperational | | | | | | |
| | 25320 Land Acquisition and Development | \$798,747 | \$161,777 | \$0 | -100% | -100% |
| | 25330 Professional Services | \$42,634 | \$33,060 | \$46,545 | 9% | 41% |
| | 25350 Building Acquisition/Construction/Improvement | \$172,805 | \$0 | \$0 | -100% | n/a |
| | 25351 Building Acquisition/Construction/Improvement | \$115,743 | \$2,416,044 | \$4,145,601 | > 500% | 72% |
| | 25355 Sports Facilities | \$0 | \$28,890 | \$32,320 | n/a | 12% |
| | 25370 Purchase of Moveable Equipment | \$30,813 | \$47,363 | \$49,380 | 60% | 4% |
| | 25380 Purchase of Mobile or Fixed Equipment | \$461,628 | \$259,992 | \$550,098 | 19% | 112% |
| | 25390 Other Facilities Acquisition & Construction | \$789 | \$225 | \$0 | -100% | -100% |
| | 51100 Bonds, PRINCIPAL OF DEBT | \$0 | \$813,388 | \$818,431 | n/a | 1% |
| | 51600 Other Tax Board Approved Debt, PRINCIPAL OF DE | \$0 | \$0 | \$26,127 | n/a | n/a |
| | 53100 Buildings, LEASE RENTAL | \$1,037,056 | \$3,395,203 | \$4,672,902 | 351% | 38% |
| | 54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS | \$139,125 | \$99,000 | \$55,750 | -60% | -44% |
| | 59100 Bond Registrars Fee | \$2,000 | \$0 | \$0 | -100% | n/a |
| Nonoperational Total | | \$2,801,340 | \$7,254,942 | \$10,397,154 | 271% | 43% |
| prorated | | | | | | |
| | 26491 PERF | \$143,911 | \$198,101 | \$232,380 | 61% | 17% |
| | 26492 Social Security | \$830,528 | \$1,220,310 | \$1,269,058 | 53% | 4% |
| | 26493 Workmen's Compensation | \$41,621 | \$144,381 | \$156,245 | 275% | 8% |
| | 26494 Group Insurance | \$715,458 | \$1,900,888 | \$2,236,318 | 213% | 18% |
| | 26496 Unemployment Compensation | \$666 | \$14,406 | \$5,662 | > 500% | -61% |
| | 26498 Severance/Early Retirement Pay | \$70,584 | \$254,101 | \$216,454 | 207% | -15% |
| prorated Total | | \$1,802,768 | \$3,732,187 | \$4,116,118 | 128% | 10% |

| 1006 Category | FY1997 | FY2006 | FY2007 | 10 Year Increase | 1 Year Increase | FY97 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp |
|-------------------------------|---------------------|---------------------|---------------------|------------------|-----------------|---------------------|---------------------|---------------------|
| Student Academic Achievement | \$12,852,834 | \$19,784,535 | \$20,570,313 | 60% | 4% | 62.0% | 55.6% | 50.8% |
| Student Instructional Support | \$630,029 | \$1,391,250 | \$1,927,860 | 206% | 39% | 3.0% | 3.9% | 4.8% |
| Overhead and Operational | \$4,442,376 | \$7,142,094 | \$7,630,292 | 72% | 7% | 21.4% | 20.1% | 18.8% |
| Nonoperational | \$2,808,510 | \$7,257,797 | \$10,397,154 | 270% | 43% | 13.5% | 20.4% | 25.7% |
| Grand Total | \$20,733,749 | \$35,575,676 | \$40,525,619 | 95% | 14% | | | |

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|---------------|-------------------------------------------------------------------------------|---------------|---------------|---------------|------------------|-----------------|
| | | FY1997 | FY2006 | FY2007 | | |
| | Student Instructional Expenditures (Academic Achievement plus Support) | 65.0% | 59.5% | 55.5% | | |